IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

S.T.C. No.38 of 1987
Date of Decision:08.03.2007

M/s Associated Cement Company Ltd., Surajpur

.....Petitioner

Vs.

The State of Haryana

.....Respondent

CORAM:- HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Mr. Avneesh Jhingan, Advocate for the petitioner.

Ms. Ritu Bahri, DAG, Haryana.

M.M.Kumar,J.

This is a petition under Section 42(2) of the Haryana General Sales Tax Act, 1973 (for short, `the Act') seeking a direction to the Sales Tax Tribunal, Haryana for referring the following questions of law arising out of common order passed by it in S.T.A. Nos.449 to 454 of 1984-85 dated 2.12.1986 for the assessment years 1975-76, 1976-77 and 1978-79:-

> "1. Whether on the facts and circumstances of the case interest was chargeable under section 25(5) of the Haryana General Sales-tax Act, 1973.
>
> 2. Whether on the facts and circumstances of the case the dealer- petitioner had failed to pay tax initially under section 25(3) of the Haryana General Sales-tax Act and is liable to pay interest on the difference between the tax deposited and to tax on final assessment."

For orders, see order of even date passed in S.T.C. No.32 of 1987 – **M/s Associated Cement Company Limited, Surajpur v. The State of Haryana.**

(M.M.KUMAR)
JUDGE

March 08, 2007
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(RAJESH BINDAL)
JUDGE